

January 7, 2005

Marlene Dortch, Secretary
Federal Communications Commission
445 12th Street, SW
Washington, DC 20554

RE: ITC-T/C-20040414-00190; WC Docket No. 04-159

Dear Secretary Dortch:

This letter is to provide the Commission with further information regarding the transfer of control over Alaska Communications Systems Group, Inc. ("ACS") and its subsidiaries pursuant to Section 1.65 of the Commission's Rules. ACS's subsidiaries include ACS Wireless, Inc., ACS of Anchorage, Inc., ACS of Alaska, Inc., ACS of Fairbanks, Inc., ACS of the Northland, Inc., ACS Long Distance, Inc. ("ACS LD") and ACS Internet, Inc.

Pursuant to an application filed with the Commission on April 14, 2004 and granted pursuant to streamlining procedures and announced by notice DA 04-1544, released on June 1, 2004, ACS sought and received the Commission's approval for its controlling shareholder, Fox Paine & Company, LLC ("Fox Paine"), to relinquish control over the Section 214 authorizations held by ACS's subsidiaries to provide domestic switched, private line, data and business services to all interstate points through the public sale of ACS securities. By the same application, File ITC-T/C-20040414-00190, ACS sought and received approval pursuant to streamlining procedures and announced by notice DA 04-1534, released May 27, 2004, for the transfer of control over ACS LD's Section 214 authorization to provide international resale services through the same transaction.

As described in its application, ACS sought to effect this transfer of control through the sale to the public of newly-issued Income Deposit Securities. Due to market conditions, ACS has revised its plans and it is expected that transfer of control will occur through the sale of newly-issued common stock by ACS, the sale by Fox Paine of shares of common stock of ACS held by its affiliates, or a combination of the foregoing. This change to the transaction does not change the fact that Fox Paine is expected to relinquish control, and no other party will acquire control, over ACS. This change also does not materially affect ACS or the public, nor alter in any material manner the public interest benefits from ACS's public securities offering and Fox Paine's relinquishment of control over ACS.

Please contact me with any questions or further requests for information.

Sincerely,
ALASKA COMMUNICATIONS SYSTEMS GROUP,
INC.

Leonard A. Steinberg
General Counsel